p 25

G. R. S. 58]

Previous references.

1890-91

19 .

(Municipal)

File No. 3 of 1890-1.

Serial Nos. 1 ——— 8

Later references.

Sl no 6 of

File no 5 of 91-2

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1 ——— 8

Major **Part B for** December 1891

SUBJECT.

The Accounts of the Chitaldroog Town Municipality for 1890-91.

	Dy no	Letter no	Dated
1	1545 / L 137	823	19-5-1891

From. The Comptroller

Requests to be informed whether there is any necessity for deputing an accountant to audit the accounts of the Chitaldroog Municipality

13 6 1891

2 — 3012 / L 227 To, The Comptroller

States that orders will be issued on the receipt of the report of the accounts of the Mysore and Bangalore Municipalities

GPB—5,000—22 10 16

(General Serial No. 30). 1548

OFFICE OF THE
21 MAY 91
DEWAN OF MYSORE

SECTION M

FILE NO

SERIAL NO (13)

From

The Comptroller
Mysore Government

To

The Chief Secretary
to the Dewan of Mysore

Dated 19

Despatched 20 May

Received

Enclosures No.

General No. 823.
No.

To the Chief Secretary to the Dewan of Mysore

Dy No 1548/91

I am forwarding herewith the obligingly returned letter No 87/27 dated 11th May 1891 from the Deputy Commissioner Chitaldrug District, requesting to be informed, whether there is any necessity for deputing an Accountant to audit the accounts of that Municipality.

Cash Board Es

21/5/91

No. 823

COMPTROLLER'S OFFICE
19 MAY 91
MYSORE

OFFICE OF THE COMPTROLLER OF MYSORE
Bangalore, 19th May 1891.

From

A. RANGASWAMI IYENGAR, Esq,
Comptroller of Mysore.

30

To

The Chief Secretary
to the Dewan of Mysore

SIR,

I have the honor to submit in original, to be obligingly returned, letter No 27/27 dated 11th May 1891 from the Deputy Commissioner Chitaldroog District, from which it will be seen that no proper accounts of Municipal transactions have been maintained in either the District Office or the Talugs, and that receipts and payments of all Municipalities including that at the Head Quarter of the District are recorded in the Talugs. I beg under the above circumstances, that you will be so good as to inform me whether there is any neces

necessity for my deputing an accountant from my office to go into the audit of the Municipal accounts of this District.

I have the honor to be
Sir,
Your most obedient Servant

Comptroller

Ltr 44

No 97/27

Deputy Commissioner's Office
Chitaldroog District
Dated 11th May 1891

From,

Encls - 6/1.

The Deputy Commissioner
Chitaldroog District -

To

2c.

The Comptroller in
Mysore.

Sir

In reply to your docket No 607 dated 6th May 1891, I have the honor to state that all Original Transactions in connection with several Municipalities of this District including the Municipality at District Head Quarters, take place in the Taluq themselves. Acknowledgements for small sums of Expenditure are taken in the Taluq Treasury Registers of daily transactions. In this office, therefore, no Cash Account or Ledger, or Subsidiary Registers are kept, nor is the method of keeping Municipal Accounts

Accounts adopted in the Talukas.
The Monthly Municipal Accounts
received in this Office from the
Talukas contain Extracts from
such Registers and are duly authenticated
by the Auditors; and Copies of
Bazawards shewing payment
of Salaries to the fixed Establishments
of the Municipalities, and Vouchers
in original for payments made
on account of Public Works
executed, are also received with
the Taluq Monthly Accounts and
are filed in this Office.
2. Vouchers for receipts are
sent to the District Treasury
direct from the Talugs, and a state
=ment shewing Municipal receipts
for each Taluq is prepared
and sent to this Office from the
District Treasury every Month
The correctness of this Statement
is certified by this Office after
due

due Comparison with the accounts of this office, and it to this sub-
=mitted to you.

3. The accounts received from the Talukds which are above referred to, are kept arranged in this office. But Completion Reports from for some Public Works have not yet been received in this office from some of the Talugs. Reminders have been issued to the Auditors concerned to send them without delay, and as soon as they are received I shall give intimation to you, when, I beg an Accountant may be sent from your Office to audit the accounts.

I have the honor to be

Sir

Your most Obedient Servant

B Sivanada Chary

Deputy Commissioner

Cheluldroog District

Read: Letter from the
Comptroller, ~~Mysore~~ Coorg
No 823,
of 19th May 1891
forwarding, in original, letter
No 87/217 of 11th May 1891 from
the Dy Comr Chitaldrug Destrict
and requesting to be informed
whether there is any necessity
for deputing an accountant
to audit the accounts of
the head quarter ~~town~~ municipality of the
Destrict
Order thereon

SECTION
FILE NO
SERIAL NO.

No 3012.
2227

The Government
D. 13th June 1891 are of opinion that the
system of checking Municipal expenditure requires a
thorough alteration. Orders
will be issued on the subject
on the receipt of the
Comptroller's report on the
audit of the accounts of
the Mysore and Bangalore
Municipalities. Mean-

An accountant need be deputed to Chitaldrug. The Comptroller is requested to expedite his report on the state of accounts in the Bangalore and Mysore Municipalities.

12/6/91

Under Secretary

To.

The Comptroller, Mysore Govt.

returning the letter of 11/5/91 etc 97/24.

[N.B. copy of the D/ Com's letter to be retained]

(General Serial No. 30). 2786

1891. L238

From The Comptroller of Mysore

To The Chief Secretary to the Dewan of Mysore

Dated 24th June 91

Despatched 25th June 91

Received

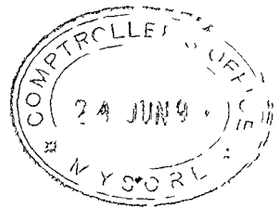
Enclosures No.

General No. 1289

No.

Stating that the Deputy Commissioner-Chitaldroog has reported that the Accounts of the nine Municipalities of his District for the year 1890-91 are ready for audit and that an Accountant has been deputed for the purpose.

Dated 25/6/91



No. 1289

33/cc

OFFICE OF THE COMPTROLLER OF MYSORE,
Bangalore, 24th June 1891.

From

A RANGASWAMI IYENGAR, Esq,
Comptroller of Mysore,

To

The Chief Secretary to the Dewan of Mysore

Sir,

With reference to Proceedings of the Government of Mysore No. 3012/L.227 dated 13th June 1891, I have the honor to state that the Deputy Commissioner Chitaldroog District has since in docket No. 210/41 dated 16th June 1891 reported that the accounts of the nine Municipalities of his District for the year 1890-1891 are ready for audit.

I have therefore directed the accountant of this office who is auditing the accounts of the Chickmagalur Municipality to do the audit of the Chitaldroog District Municipality after he is finished with his work in Chickmagalur. I may add that

the

the reports on the audit of the Kolar and Shimoga District Head Quarter Municipalities for the year 1890-1891 have been received and will be submitted to you in due course.

I have the honor to be
Sir
Your most obedient Servant

A Thompson
Comptroller

12

Read

Letter from the Comptroller, dated 24th June 1891 & No 1289, stating that the accountant who is auditing the accounts of the Cheekmaglur Municipality has been directed to do the duty of the Chittaldroog Municipality after finishing his work at Cheekmaglur and that the reports on the audit of the Kolar and Shimoga Municipalities for the year 1890-91, which have been received in his office, will be submitted in due course

SECTION Home 1
FILE No. 3 of 92-1
SERIAL No. 4
(45)

No 4131-4
L 287

Order thereon

The Government await the reports on the audit of Kolar and Shimoga towns and of the Bangalore and Mysore Cities. ~~The~~ Commissioner is requested to submit them as early as possible

6/7/91

Under Secretary

To
The Comptroller
" Dy Com Chittaldroog Dist
" Presidents of the Bangalore and Mysore Mu[nicipalities]

1891

To,

The Comptroller
Dy Month Chittaloor
Presidency of my city
do —— Bangalore

Dated: 7th July 18

No 4131-4.
L. 287

Stating that Government
await the reports on
audit of Kolar Town
and of the Bangalore
Mysore Cities

(General Serial No. 30).

OFFICE OF THE DEWAN OF MYSORE
4748
18 JUL
£383

189

From The Comptroller of Mysore

To The Chief Secretary to the Dewan of Mysore

SECTION Municipal
FILE No. 379-1
SERIAL No. 5

Dated 3d
Despatched 17th August 91
Received

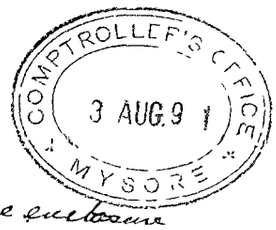
Enclosures No. one

General No. 1821
No.

Submitting the Auditors report on the audit of the Accounts of the Chitaldroog Town Municipality for the year 1890-1891

Local Boards
1888

Chitaldroog 29/8/91 No 2296-7 15-9-91



No. 1821. with one enclosure

OFFICE OF THE COMPTROLLER OF MYSORE

Bangalore, 3 August 1891.
17

From

A. RANGASWAMI IYENGAR, Esq,

Comptroller of Mysore,

To

The Chief Secretary to the
Dewan of Mysore

SIR,

In continuation of my letter No. 1735 dated 28th July 1891, I have the honor to submit the report on the audit of the accounts of the Chitaldroog Town Municipality for the year 1890-91 by the Accountant deputed for the work from this office.

The report has been reviewed by this Office and remarks have been made against the several objections and suggestions made by the auditor.

I have the honor to be
Sir,
Your most obedient Servant

A Rangaswamy
Comptroller
of Mysore.

No. 1 Statement of Accounts of the Municipal Treasurer Kuessa Municipality for the year 1890 91. Commenced on the 3rd and Closed on the 19th July 91.

1. Examined the Books and Accounts maintained by the Municipal by (Under Statement No 7)

2. I beg to submit Statement No 2. Showing the Receipts and Expenditure and the balance in favour thereof for the year ending 31 March 91. A demand Collection and balances Statement together with "Rammi jasti" Roll is also attached.

Receipts

3. By examination of the Municipal Accounts I am to state the following items

Pounds which are the
Chief Sources of income
of the Municipality. After
a careful check of the
Vouchers I produced
I am able to report that
the Collections made by
the Municipal Officials
have been remitted to
the Taluk Treasury and
acknowledged in their
remittance books, on the
respective dates on which
such remittances were
made. But it is unsatis-
factory to find, that
the Collections are not
remitted to the Treasury
the same or the following
day. All the Octroi
and Octroi Collections
except duty on Sheep &
Goats are remitted to
the Treasury once a
month and those of
Cattle Pounds once
in ten days. The duty
on Sheep and Goat Col-
lected is remitted once
a week. This is irregular.

Prohetuffa

Pro. 1.d

Octroi

the Treasury of S.
or the following Sep.
4. Issues of Stores, as
by the Charge's of
money Collected. All
is irregular. No Ord
or bills by the Comm.ry's
should be countersigned,
&c.
5. Abstracts of the
Returns that will be required
must for the year
under report have been
Collected for the Office.
6. The Octroi duty
collected by our Civil
and Sheep Guards for
the duly-Collected on
cloth is entered in a
Journal Register and
Receipts given to the
Payers the Com.ry of
of which is a counter
part Check. But the
Collections on which no
Journals are made in a
separate Book the
Entry on Receipt
from the

dentify the figures. I would therefore suggest that printed Counter foil Receipt books might with advantage be introduced at once, all the Collections being entered in a Cash Register.

A peculiar mode of collecting duty on cloth is adopted in this Municipality. Cloth Bundles newly imported & on the Town are taken direct to the Shops concerned without any prevention. Information of such importation is given to the Octroi Authority by the Police on duty, whereupon the Octroi Officials and the Bailiff then call at the Merchants Shops and Stamp the Cloths. The duty then leviable on them are collected only in the last day of the Month. There are very few Cloth Bundles as imported into the Town should be taken

This mode of collecting the octroi on cloths is highly objectionable. The parties that bring in the cloths might evade the payment of the duty by concealing the cloths. The Suggestion of the Auditor is worthy of Consideration —

Ch. L. Rule

XXVI

Taken direct to the
Cutcherry p.t.o. as this
be stamped, as the
Revenue to the Govt.
shop after collecting the
duty leviable on it
8. A sum of Rs. 1-2-8 has been collected
on Cl. N stamped @ 2 annas, 15th July 90 which
31st March 91 owing to
error in Calculation.
This has now been
Covered and remitted
to the Treasury on 9
July 91. In the list the
value of cloth has entered
as Rupees 408 & 8 annas
304-1-6 instead of 298-12-
and 340-1-6 respectively.
These have been Corrected
leaving only clerical errors.

Pound. Pound Respectfully
transcribed by the
Court the folio of which are
available for Court by the
Clerk of the Court.

Counterfoils Receipt-book as those used in the Octroi department with slight modifications to suit-the purpose.

10. Receipts under these heads are not recorded in any register nor remitted to the Treasury with a separate Remittance book, except for the sale of Lands and Mangoplants, and thus they are not susceptible of any audit. Miscellaneous

11. A sum of Rupees 250/. was realized by the sale of Certain Municipal Garden and kept in deposit. On the Confirmation of the Sale only Rs 217/. have been credited to the Fund on 23 May 90, and Rupees 33/. paid to Patil Santruppa to adjust the loss sustained by the Municipality in 1889-90 by the result of a plot of garden in the Auction held in the Year The full Amount of the This seems objectionable-

should have been
to the Municipality
if any Refund has
been made in case of
cancellation of the
sale a bill in respect
should have been
and the name of
the party under the
of Instrument.

12. No Cash Book is
maintained in the
Municipality, the use
of Cash Book is essential.
All the Municipal Collection
should be entered in the
book before they are
in the Treasury Account.

Expenditure

13. Every item of expen-
diture other than those
mentioned in Standard-
No 5, is supported by
Vouchers and bills
and has been kept
in the Peon Book as
the bills are paid
[illegible]

Some pustaneous Charges have been incurred both on Budget allotment and debited to the saving under other heads. A detail of such charges is given in the margin.

14. Pay of Police 1st class Constable Venkatramana transferred from the Rural Police, who joined the duty on 27 Nov 90, has been drawn in full (Rs 7) for that month. He is entitled from the Municipality only to pay from the date he was relieved from the Rural Police. Any excess Amount drawn by him should be recovered & duly credited to Municipality.

15. Cartwoman Chik Bava is paid on Rs 10/1 for 24½ days in March 90 in lieu of Rs 11-1-0.

16. Contribution towards the pay of Midwife for 1890-91 has been advanced in March 90 instead of in April as no charge appears in

1 Repair of Tools. — 4-8-0
Cart hire — 4-0-0
Census Charge 30-0-0
Refunded to Contractor Pants — 3-10-1
Rent of Police Office for Feby & March 19 — 4-12-9

42-14-10

Note

these heads.

17. In case the pay of the Establishment is drawn by Officers other than those whose accounts are kept in the Accountant General's Office, and any heads of charge have been included, Consequently, the Collectors do not agree with the Accounts charged in the account by Officers that the proceeds have been disbursement of pay of Establishment is followed in this case. The Amount of bills present should be distributed in full, and if any remains undischarged, it should be refunded by short drawal from the next pay abstract.

18. In some instances bills & payments have been made on account of Police Establishment in pay of Police Officers is withheld pending of Funds.

Proper

This should not have been allowed. The President or the Vice-President should have made arrangement to remedy the defect.

Note

allowed to the Auditors
for expenses during
month by the President,
by means of Cheques,
the Amount whereof is
credited to "Revenue Deposit"
to be withdrawn as Charges
occur. It is desirable
that all payments of
Rs 10/- and upwards should
be made on Cheques and
arrangements have to be
made for the same.
20. No Cash book is main-
tained in the President's
Office to show at least
the Amount of Letter of
Credit granted by the
Comptroller or the Amount
of Cheques issued by him
in favour of the Auditors.
Similarly not a Register
is maintained in the
Auditors Office who
is the Accounting Officer
to account for the Imprest
he holds. The Government
Revenue Deposits in
the Municipal accounts
inasmuch as the monthly
Schedule of payment,

Auditor of ...
His attention ... to
the Cash Books for ...
at Lough, the ... in
question, should be ...
transmitted in the Previous ...
and in the Municipal ...
Offices the ... of
of such a Cash Book ...
in the latter is the ...
Course of ... at ...
credit the ... ...
ex bal account of £ ...
570-9-6 on 31st March, ...
to Municipal Rates ...
as directed in Pro ...
7360-5 of 2nd October 90.
163
21. ... 1886, ... pro-
posterous ... Share ..., ...
of the ... ... the ...
to the Head Office ... ...
not been debited in the ...
Municipal Accounts ...
which requires explan-
tion.
22. The ... of ...
to state that the ...
Annual Statement of the ...
Accounts of the ...
Treasury is ...

Payments, has to be
duly Received.

Bangalore
11th August 1913 Jitendra.

No. I

List of Registers maintained in the Chittaloor Town Municipality——

1. Octroi.
   1. Register of duty Collected on Cloth.
   2. Rough Book of —do— on sheep and goats.

2. Mohatarfa.
   1. Rhate or Ledger.
   2. Bidde or Remittance Book.
   3. Rammi Jasti Register
   4. Rhanashumari —do—
   5. Jamabundi Settlement Chart

3. Cattle Pound.
   1. Cattle Register
   2. Remittance Book.

4. Miscellaneous.
   1. Jama Bersh Account
   2. Register of Sale of Mango Plants
   3. —do— Sale of Lands
   4. Stock List.
   5. Work Register.

5. Head Office
   1. Statement of Receipts
   2. do — Expenditure
   3. Cheque Book.

Demand Collection and Balance Statement No 3
of the Chitaldroog Municipality for the Year 1890-91

No	Description	Demand for the Year.			Collection as per Day Acct.			Balance			Remarks.
1	House tax	1134	4	4	1142	4	4	4			Transfers have been requested See remarks in the Day Accounts Account 3 to Town ...
2	Loom Tax	137	4	4	137	12	4	4			
3	Shop Tax	565	4	4	575	4	4	4			
4	Oil Mill Tax.	42	4	4	34	4	4	4			
5	Cart tax.	188	4	4	177	4	4	4			
	Total	2066	4	4	2066	4	4	4			
6	Water cess	15	2	6	15	2	6	4			
7	Amanuye	81	4	4	81	4	4	4			
8	Notice fee	5	8	4	5	8	4	4			
9	Pulbunni	2	4	4	2	4	4	4			
10	Sale of Manure.	11	8	4	11	8	4	4			
	Total	115	2	6	115	2	6	4			
	Grand Total -	2181	2	6	2181	2	6	4			

Dated 29th July 91.

J M Cullen Jr
Auditor &c

No. 4.

Jamabundi Kammi Jaste Lish

No	Description.	Demand for 89-90			Decrease			Increase		
1	House tax	1118	8	4				15	8	4
2	Loom tax	137								
3	Shop tax	579			16			2		
4	Oil mill tax	50			8					
5	Cart-tax	176			8			20		
6	Bullocks	11			9					
7	Fines	7	3	6	7	3	6			
8	Water Cess	49	6	7	34	4	1			
9	Amarayee	82	8	4	18					
	Total Rupees	2210	10	1	83	15	7	37	8	4
					Net decrease			46	7	7

Dated 29th July 91.

J. M. Robertson

Auditor of Accts

Notes

Total — 2210-10-1
decrease — 46-7-7.
Net demand. 2164-2-6
Notice fee — 5-8-4
Manure — 11-8-4
Total Demand 2181-2-6

Statement shewing the Charges for which the Vouchers are forth coming in the Accounts of the Municip 1890-91.

Month in which paid	Description	Charged.	Remarks.
April 90	ard for Killing Snakes.	" 14 "	
May 90.	do ——— do.	1 2 "	
	For Grafting Mango P	3 4 "	
June	Cost of Clothing to Police Establishment for Killing	94 1 "	
		" "	
July.	do ——— do	1 "	
	Clothing to Police Estt.	"	
	Repair of Tools	2 " "	
August	Reward for Killing	1 "	
	Charges incurred in of Surveying Houses	30 " "	
Septr.	Reward for Killing	1 "	
	For Grafting Mango	"	
October.	——— do	1 "	
	ard for Killing	" 13 "	
November.	——— do ——— do	1 "	
December	do ——— do	" "	
January 91.	Repair of Tools	1 8 "	
	Reward for Killing	2 4 "	
Feby 91.	do ——— do	2 " "	
	of money Collected Sale of Fruits in And May 90 to the Contra Panchayats ———	3 10	

March 91	Bandayen paid A. Dr. Survey. No 19.		29.
	Reward for Rattlesnakes		44

July 29. 1891. D. M. Mullaffa

Note:—

Payees signatures have been obtained in the Magadi Register of the Treasury Department for all the payments except Rs 94-13-4 & 5-3-4 which were remitted to the Police Department. And no Voucher is submitted with the accounts to the Head Office. This is irregular. Every debit in the Accounts should be supported by Vouchers in future

Report

On the Audit of Accounts

the Curators

the Year

1890-91.

Read -

Letter from the Comptroller dated 3rd August 1891 etc 1821, submitting the report of the auditor of the funds of the Chittaldroog Municipality for the year 1890 91,

Order thereon

The above report shows that the Receipts noted in the margin (Rupees 90-8-11) without Budget allotment and met from general savings. These sums will be admitted, but in future such expenditure without Budget provision will not be allowed. Vide Para 3 of Govt Proceedings dated 24 Aug 91 No 6227-39 L 426

2 etc vouchers are stated to be forthcoming for certain items of expenditure amounting in all to Rs 162-9-10 These sums will also be admitted, but care should be taken in future that no sum without a receipt from Govt will be admitted

3 The [illegible] 1st class.

CRC. N - [illegible]

FILE No 2161

SERIAL No. 15

No 7296-7
L 57

Dated 21-[illegible]-97
1031

1 Repair of Tools. Rs 4—8—0
2) Cart hire —— 4—0—0
3) Sweepers charges —— 30—0—0
4) Refund to contractors of Fruits 3—10—1
5) Expenditure on Surveying 0—12—9

Total Rs 42—14—10

Police Constable Venkata Ramana transferred from the rural Police, who joined the duty in the town Police on 29th November 1890, was disbursed in full for the month from Municipal funds, although he was entitled to it only from the date he was relieved from the rural police. The Comptroller is requested to place himself in communication with the Dy Com., Chittoor Division and adjust the excess payment.

4 No charge appears in the accounts for 1890-91 under the head "Contribution for the pay of Midwife", as the amount was drawn in advance in March 1890. The Dy Com is requested to explain why the expenditure to be incurred in 1890-91 was paid at the end of 1889-90.

5. The proportionate share of the pay of the clerk in the District office is stated

Whereas
having been debited to
the municipal funds of the town
for 6 years commencing from
the year 1886-87. The Dy Comr
is requested to report from
what source the clerk was
paid and to proposed adjust-
ments of expenditure

6 The receipts and
expenditure as audited and
accepted for 1890 91 are shewn
in the accompanying statement.

vel
22/9/91

Ch
24/9/91
Under Secretary

To
The Dy Comr. Chellaldroog Dist
with statement of receipts
and expenditure for 1890 9.
& Dy Comr of Inam Dist
Complied

J 1891.

Jo1

The Dry Commrs
Chittaldroog Dist
Comptroller.
Dated: 24th Sept 1891.
Rd 7294
one
L 5-7-91

Dy 33
12/11/91

From the Asst No 370
25-8

Passing order on the report
of the Auditor of the Municp
funds of the Chitteldroog Town
for 1890-91

(General Serial No, 30). 7617

4 NOV 91

1891. L732

From

By Commr Chilcott

SECTION Beam Cal.

FILE No. 30/90-1

SERIAL No. 7

To

Dated 2 — 11 — 91

Despatched

Received

Enclosures No.

General No. 378

No. 358

To the Same — W 9414 — 5 — 9

Information called for in reference to drawing of certain Contributions for the payment of Miners in Charlotte Marshall &c.

182

14-11-91

No 378. Eu:
358. "-

From The Deputy Commissioner
Chitaldrug district.

Local Govt
as
14/12/91

To The Chief Secretary to the
Government of Mysore
Bangalore

Dated 13th November 1891

With reference to Government —
Proceedings No 7296-7 of 24th September
Z 579
last has the honor to state as
follows. —

Para 4. The reason for drawing
the amount of Contribution for
the pay of the midwife in —
March 1890 for expenditure in
the year 1890/91 appears to have
been to keep funds readily —
available for payment in the
early part of each month of the
succeeding year It appears to
have been the practice in this
district to draw from the Treasury
the amount required for the
pay of the midwife for 1 year

in a lump sum and not by monthly instalments, and deposit the same in the district Treasury and withdraw so much of it monthly as was required for the pay of the midwife on or about the 1st of every month. The sanctioned letters of credit lapse by the end of March of every year and on the ground that some delay would occur in submitting fresh letters of credit and in obtaining the necessary sanction from the Comptroller, the contribution amount used to be thus drawn in March of the preceding year and kept in deposit for payment in the succeeding year, as this item of expenditure is a fixed one. This amount is now being drawn in the year in which it has to be disbursed.

Para 5. As regards the pay of

the Municipal Clerk not being
debited in the Accounts since
1886, it appears that adjustments
of such charges are made in
the Comptroller's Office from time
to time and intimation of the
same is given to this Office for
insertion of the same in the
Accounts of this Office The Comptroller
was requested in this Office's Nos.
~~498~~ 498/120 and 339/59 of 13.11.1890 and
5.8.1891 respectively, to intimate
such adjustments made in his
Office and his replies vide Nos 224
and 2885 dated 13-4-1891 and
7-10-1891 respectively contain the
requisite information. The figures
given by him have been entered
in the accounts of this Office and
the correct balances worked
out therefrom.

for Deputy Commissioner
Chittaldrug District

Jcbm

Proceedings of the Government of Mysore

57

Read:—

SECTION Municipal
FILE No. 3 & 9 e : 1
SERIAL No. 8

Letter from the deputy Commissioner of the Chitaldrug district dated 12th November 1891, no 378/358 submitting the explanation called for in Government Proceedings dated 24th September 1891, no 7296-7/579 in regard to the audit of the municipal accounts of the Chittaldrug Town for 1890-91.

Order thereon no 9414-5 d. 82/1
Bangalore 1st December 1891

A copy of the letter read above will be forwarded to the Comptroller.

2. There is no objection to the Contribution payable for the whole year being drawn in lump, but the amounts to be expended in one year should not be drawn

in another year. The contributions drawn in need not also be credited to deposit. They may be at once credited to the funds of the municipality in which the midwife resides and payments made therefrom. Deposit items should not unnecessarily be multiplied.

3. The Comptroller's attention is drawn to the delay in effecting adjustments of the pay of the district office clerks. Such adjustments should invariably be made within the year in which the charges are incurred.

Under Secretary

Comptroller

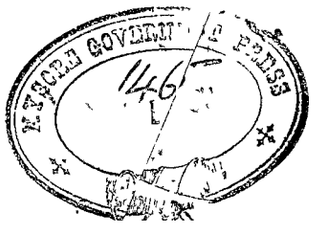
Deputy Commissioner
Chitaldrug District.

Comptroller will a copy
of Deputy Commissioner's
letter read above

No. 9446-22
L. 830.

Copy to the Deputy Commissioners of other
Districts.

Financial



1st December 1891

No 94 & 4
L 82

Sessional Papers
120 Copies

Sessional orders on
Explanation given
in regard thereto as
to the Municipal
Accounts of the
Auditor General
for 1890-91

READ —

Letter from the Deputy Commissioner of the Chitaldroog District, dated 12th November 1891, No 378—358, submitting the explanation called for in Government Proceedings dated 24th September 1891, No. 7296-7—579, in regard to the audit of the Municipal Accounts of the Chitaldroog Town for 1890-91.

No. 9414-5—L. 829, DATED BANGALORE, 1ST DECEMBER 1891.

ORDER THEREON.—A copy of the letter read above will be forwarded to the Comptroller.

2. There is no objection to the contribution payable for the whole year being drawn in lump, but the amounts to be expended in one year should not be drawn in another year. The contributions drawn need not also be credited to deposits They may be at once credited to the funds of the Municipality, in which the midwife resides and payments made therefrom. Deposit items should not unnecessarily be multiplied.

3. The Comptroller's attention is drawn to the delay in effecting adjustments of the pay of the District Office Clerk. Such adjustments should invariably be made within the year in which the charges are incurred.

A. SRINIVASACHARLU,
Under-Secretary.

To—The Deputy Commissioner, Chitaldroog District.
The Comptroller with a copy of Deputy Commissioner's letter read above.

Memo No 9416-22—L 830.
Copy to the Deputy Commissioners of other Districts.

Exd.—B. G. R.

1891.

GOVERNMENT OF MYSORE

FINANCIAL.

PROCEEDINGS.

Dated 1st *December* 1891.

No. 9414-5.
L. 829.

Passing orders on the explanation furnished in regard to the audit of the Municipal Accounts of the Chitaldroog Town for 1890-91

Mysore Govt. Central Press, Bangalore.—9-12-91.—120.

L no

(8) (a) 9416-22 1 12 1991

To, The D C's of boards

Forwards copies of the above for information

Indexer.

L Srinivasa Rao